

Inmate phones - County Jail Facilities
Local Call Cost Study
Location G

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 29.23	Input G Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 84.17	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 129.67	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 370.93</u>	
Commission	\$ -	
Uncollectibles %	\$ 111.42	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 482.35</u>	Subtotal / (1 - Input G, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.11	Input G (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.17	Input G (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.13	Input G (((Ln 3a * Ln 4) + Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.41</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.12	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.53</u>	Subtotal / (1 - Input G, Ln 16 & Ln 17)

Cost G

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location G

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 29.23	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	6.22	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.025	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0163	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	4,262	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	355 Ln 5 / Ln 7 / 3 months	
	b Unbillable calls - returned by LECs	7 Ln 6 * Ln 18	
	c PBA/DAK Calls	1 Ln 6 * Ln 19	
	d Billable Calls	347 Ln 6a - 6b - 6c	
7	# of Lines	4 Location Specific Data	
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	287	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	5 Ln 8 * Ln 18	
	c PBA/DAK Calls	1 Ln 8 * Ln 19	
	d Service Specific Billable Calls	281 Ln 8a - 8b - 8c	
9	Billing & Collection Fees	\$ 0.104	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.056	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 5,050.25	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. G
16	Commission %	0%	
17	Uncollectibles %	23.10%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	1.9%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.2%	Calculated from information provided by IPSPs.

Input G

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location H

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 32.13	Input H Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 90.31	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 139.12	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 389.41</u>	
Commission	\$ -	
Uncollectibles %	\$ 116.98	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 506.39</u>	Subtotal / (1 - Input H, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.11	Input H (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.17	Input H (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.15	Input H (((Ln 3a * Ln 4) + Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.43</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.13	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.56</u>	Subtotal / (1 - Input H, Ln 16 & Ln 17)

Cost H

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location H

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 32.13	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	7.71	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.025	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0160	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	4,222	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	469 Ln 5 / Ln 7 / 3 months	
	b Unbillable calls - returned by LECs	9 Ln 6 * Ln 18	
	c PBA/DAK Calls	1 Ln 6 * Ln 19	
	d Billable Calls	459 Ln 6a - 6b - 6c	
7	# of Lines	3	Location Specific Data
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	418	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	8 Ln 8 * Ln 18	
	c PBA/DAK Calls	1 Ln 8 * Ln 19	
	d Service Specific Billable Calls	409 Ln 8a - 8b - 8c	
9	Billing & Collection Fees	\$ 0.104	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.056	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 5,418.33	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. H
16	Commission %	0%	
17	Uncollectibles %	23.10%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	1.9%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.2%	Calculated from information provided by IPSPs.

Input H

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location I

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 35.35	Input I Ln 1
Maintenance & Repairs	\$ 26.94	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 74.00	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 114.00	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 357.89</u>	
Commission	\$ -	
Uncollectibles %	\$ 54.90	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 412.79</u>	Subtotal / (1 - Input I, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.28	Input I (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.28	Input I (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ -	Input I (((Ln 3a * Ln 4)+ Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.56</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.09	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.65</u>	Subtotal / (1 - Input I, Ln 16 & Ln 17)

Cost I

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location I

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Tariffed rates available	Local Service Charges - Flat monthly fee \$ 35.35	See Analysis Section D.3.1 (Tab D). Documentation is available.
2		Local Service Charges - monthly line charge	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a		Local Service Charges - Usage - average length of call 9.94	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b		Unbillable calls - not accepted; answering machine	See Analysis Section D.2.2 (Tab D). Documentation is available.
4		Local Service Charges - Usage - cost per minute	See Analysis Section D.2.1 (Tab D). Documentation is available.
5		Total Number of Calls (Local & Interstate) 1,023	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a	Average Number of Calls per month - All Types (excluding unbillable - not accepted) 85	Ln 5 / Ln 7 / 3 months
	b	Unbillable calls - returned by LECs 5	Ln 6 * Ln 18
	c	PBA/DAK Calls 3	Ln 6 * Ln 19
	d	Billable Calls 77	Ln 6a - 6b - 6c
7		# of Lines 4	Location Specific Data
8	a	Service Specific Average Number of Calls per month (excluding unbillable - not accepted) 62	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b	Unbillable calls - returned by LECs 4	Ln 8 * Ln 18
	c	PBA/DAK Calls 2	Ln 8 * Ln 19
	d	Service Specific Billable Calls 56	Ln 8a - 8b - 8c
9		Billing & Collection Fees \$ 0.257	See Analysis Section D.3.8 (Tab D). Documentation is available.
10		Validation per call \$ 0.083	See Analysis Section D.3.7 (Tab D). Documentation is available.
11		<Left blank>	
12		Cost of Equipment \$ 4,439.75	Location Specific Data
13		Depreciation period (# of months) 60.00	Calculated Pursuant to methodology set forth in Third R&O.
14		SG&A Total (monthly cost) \$ 107.61	Calculated from information provided by IPSPs.
15		Return (profit) % 11.25%	Worksheet ROI, Ln 11, Col. I
16		Commission % 0%	
17		Uncollectibles % 13.30%	Calculated from information provided by IPSPs.
18		Unbillable % - returned by LECs 6.0%	Calculated from information provided by IPSPs.
19		Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK) 3.1%	Calculated from information provided by IPSPs.

Input I

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location J

<u>Fixed Costs</u>	<u>Cost per Line</u>	<u>Source</u>
Local Service Charges - monthly line charge	\$ 51.46	Input J Ln 1
Maintenance & Repairs	\$ 49.14	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 109.36	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 168.48	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 486.04</u>	
Commission	\$ -	
Uncollectibles %	\$ 74.56	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 560.61</u>	Subtotal / (1 - Input J, Ln 16 & Ln 17)

<u>Incremental Cost</u>	<u>Cost per Billable Call</u>	
Non-Service Specific		
Billing & Collection Fees	\$ 0.28	Input J (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.27	Input J (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ -	Input J (((Ln 3a * Ln 4) + Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.55</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.08	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.64</u>	Subtotal / (1 - Input J, Ln 16 & Ln 17)

Cost J

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location J

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Tariffed rates available	Local Service Charges - Flat monthly fee	\$ 51.46 See Analysis Section D.3.1 (Tab D). Documentation is available.
2		Local Service Charges - monthly line charge	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a		Local Service Charges - Usage - average length of call	7.24 See Analysis Section D.2.1 (Tab D). Documentation is available.
3b		Unbillable calls - not accepted; answering machine	See Analysis Section D.2.2 (Tab D). Documentation is available.
4		Local Service Charges - Usage - cost per minute	See Analysis Section D.2.1 (Tab D). Documentation is available.
5		Total Number of Calls (Local & Interstate)	704 See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a	Average Number of Calls per month - All Types (excluding unbillable - not accepted)	117 Ln 5 / Ln 7 / 3 months
	b	Unbillable calls - returned by LECs	7 Ln 6 * Ln 18
	c	PBA/DAK Calls	4 Ln 6 * Ln 19
	d	Billable Calls	106 Ln 6a - 6b - 6c
7		# of Lines	2 Location Specific Data
8	a	Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	72 See Analysis Section D.2.1 (Tab D). Documentation is available.
	b	Unbillable calls - returned by LECs	4 Ln 8 * Ln 18
	c	PBA/DAK Calls	2 Ln 8 * Ln 19
	d	Service Specific Billable Calls	66 Ln 8a - 8b - 8c
9		Billing & Collection Fees	\$ 0.257 See Analysis Section D.3.8 (Tab D). Documentation is available.
10		Validation per call	\$ 0.083 See Analysis Section D.3.7 (Tab D). Documentation is available.
11		<Left blank>	
12		Cost of Equipment	\$ 6,561.50 Location Specific Data
13		Depreciation period (# of months)	60.00 Calculated Pursuant to methodology set forth in Third R&O.
14		SG&A Total (monthly cost)	\$ 107.61 Calculated from information provided by IPSPs.
15		Return (profit) %	11.25% Worksheet ROI, Ln 11, Col. J
16		Commission %	0%
17		Uncollectibles %	13.30% Calculated from information provided by IPSPs.
18		Unbillable % - returned by LECs	6.0% Calculated from information provided by IPSPs.
19		Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	3.1% Calculated from information provided by IPSPs.

Inmate phones - County Jail Facilities
Local Call Cost Study
Location K

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 37.23	Input K Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 116.14	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 178.93	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 460.15</u>	
Commission	\$ -	
Uncollectibles %	\$ 78.04	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 538.19</u>	Subtotal / (1 - Input K, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.13	Input K (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.18	Input K (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.14	Input K (((Ln 3a * Ln 4)+ Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.45</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.08	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.53</u>	Subtotal / (1 - Input K, Ln 16 & Ln 17)

Cost K

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location K

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 37.23	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	6.18	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.027	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0186	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	1,421	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	237 Ln 5 / Ln 7 / 3 months	
	b Unbillable calls - returned by LECs	4 Ln 6 * Ln 18	
	c PBA/DAK Calls	1 Ln 6 * Ln 19	
	d Billable Calls	232 Ln 6a - 6b - 6c	
7	# of Lines	2 Location Specific Data	
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	134	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	2 Ln 8 * Ln 18	
	c PBA/DAK Calls	- Ln 8 * Ln 19	
	d Service Specific Billable Calls	132 Ln 8a - 8b - 8c	
9	Billing & Collection Fees	\$ 0.127	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.0582	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 6,968.50	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. K
16	Commission %	0%	
17	Uncollectibles %	14.50%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	1.8%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.3%	Calculated from information provided by IPSPs.

Input K

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location L

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 36.94	Input L Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 220.78	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 340.13	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 725.71</u>	
Commission	\$ -	
Uncollectibles %	\$ 123.07	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 848.79</u>	Subtotal / (1 - Input L, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.11	Input L (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.18	Input L (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.15	Input L (((Ln 3a * Ln 4) + Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.43</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.07	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.50</u>	Subtotal / (1 - Input L, Ln 16 & Ln 17)

Cost L

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location L

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 36.94	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	6.33	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.027	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0186	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	701	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	234	Ln 5 / Ln 7 / 3 months
	b Unbillable calls - returned by LECs	4	Ln 6 * Ln 18
	c PBA/DAK Calls	1	Ln 6 * Ln 19
	d Billable Calls	229	Ln 6a - 6b - 6c
7	# of Lines	1	Location Specific Data
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	92	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	2	Ln 8 * Ln 18
	c PBA/DAK Calls	-	Ln 8 * Ln 19
	d Service Specific Billable Calls	90	Ln 8a - 8b - 8c
9	Billing & Collection Fees	\$ 0.104	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.0576	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 13,247.00	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. L
16	Commission %	0%	
17	Uncollectibles %	14.50%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	1.8%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.3%	Calculated from information provided by IPSPs.

Input L

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location M

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 54.97	Input M Ln 1
Maintenance & Repairs	\$ 49.14	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 53.81	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$82.90	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 348.43</u>	
Commission	\$ -	
Uncollectibles %	\$ 53.45	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 401.88</u>	Subtotal / (1 - Input M, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.28	Input M (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.27	Input M (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ -	Input M (((Ln 3a * Ln 4)+ Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.56</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.09	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.64</u>	Subtotal / (1 - Input M, Ln 16 & Ln 17)

Cost M

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location M

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee	\$ 54.97	See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge		See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	10.65	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine		See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute		See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	12,904	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	358 Ln 5 / Ln 7 / 3 months	
	b Unbillable calls - returned by LECs	21 Ln 6 * Ln 18	
	c PBA/DAK Calls	11 Ln 6 * Ln 19	
	d Billable Calls	326 Ln 6a - 6b - 6c	
7	# of Lines	12	Location Specific Data
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	263	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	16 Ln 8 * Ln 18	
	c PBA/DAK Calls	8 Ln 8 * Ln 19	
	d Service Specific Billable Calls	239 Ln 8a - 8b - 8c	
9	Billing & Collection Fees	\$ 0.257	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.083	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 3,228.75	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. M
16	Commission %	0%	
17	Uncollectibles %	13.30%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	6.0%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	3.1%	Calculated from information provided by IPSPs.

Input M

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location N

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 26.01	Input N Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 228.15	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 351.48	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 733.50</u>	
Commission	\$ -	
Uncollectibles %	\$ 220.34	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 953.84</u>	Subtotal / (1 - Input N, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.11	Input N (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.17	Input N (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.15	Input N (((Ln 3a * Ln 4)+ Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.43</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.13	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.56</u>	Subtotal / (1 - Input N, Ln 16 & Ln 17)

Cost N

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location N

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 26.01	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	7.68	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.025	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0160	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	872	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	291	Ln 5 / Ln 7 / 3 months
	b Unbillable calls - returned by LECs	6	Ln 6 * Ln 18
	c PBA/DAK Calls	1	Ln 6 * Ln 19
	d Billable Calls	284	Ln 6a - 6b - 6c
7	# of Lines	1	Location Specific Data
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	254	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	5	Ln 8 * Ln 18
	c PBA/DAK Calls	1	Ln 8 * Ln 19
	d Service Specific Billable Calls	248	Ln 8a - 8b - 8c
9	Billing & Collection Fees	\$ 0.104	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.056	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 13,689.00	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. N
16	Commission %	0%	
17	Uncollectibles %	23.10%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	1.9%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.2%	Calculated from information provided by IPSPs.

Input N

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location O

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 28.53	Input O Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 99.35	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 153.06	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 408.79</u>	
Commission	\$ -	
Uncollectibles %	\$ 122.80	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 531.59</u>	Subtotal / (1 - Input O, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.11	Input O (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.17	Input O (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.16	Input O (((Ln 3a * Ln 4)+ Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.43</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.13	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.56</u>	Subtotal / (1 - Input O, Ln 16 & Ln 17)

Cost O

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location O

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 28.53	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	8.04	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.025	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0159	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	2,420	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	269 Ln 5 / Ln 7 / 3 months	
	b Unbillable calls - returned by LECs	5 Ln 6 * Ln 18	
	c PBA/DAK Calls	1 Ln 6 * Ln 19	
	d Billable Calls	263 Ln 6a - 6b - 6c	
7	# of Lines	3 Location Specific Data	
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	232	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	4 Ln 8 * Ln 18	
	c PBA/DAK Calls	- Ln 8 * Ln 19	
	d Service Specific Billable Calls	228 Ln 8a - 8b - 8c	
9	Billing & Collection Fees	\$ 0.104	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.056	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 5,961.00	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. O
16	Commission %	0%	
17	Uncollectibles %	23.10%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	1.9%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.2%	Calculated from information provided by IPSPs.

Input O

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location P

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 32.36	Input P Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 122.93	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 189.38	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 472.52</u>	
Commission	\$ -	
Uncollectibles %	\$ 141.94	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 614.46</u>	Subtotal / (1 - Input P, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.11	Input P (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.17	Input P (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.15	Input P (((Ln 3a * Ln 4)+ Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.43</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.13	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.55</u>	Subtotal / (1 - Input P, Ln 16 & Ln 17)

Cost P

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location P

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 32.36	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	7.51	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.025	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0160	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	1,812	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	302 Ln 5 / Ln 7 / 3 months	
	b Unbillable calls - returned by LECs	6 Ln 6 * Ln 18	
	c PBA/DAK Calls	1 Ln 6 * Ln 19	
	d Billable Calls	295 Ln 6a - 6b - 6c	
7	# of Lines	2 Location Specific Data	
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	245	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	5 Ln 8 * Ln 18	
	c PBA/DAK Calls	- Ln 8 * Ln 19	
	d Service Specific Billable Calls	240 Ln 8a - 8b - 8c	
9	Billing & Collection Fees	\$ 0.104	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.056	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 7,375.50	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. P
16	Commission %	0%	
17	Uncollectibles %	23.10%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	1.9%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.2%	Calculated from information provided by IPSPs.

Input P

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location Q

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 29.18	Input Q Ln 2
Maintenance & Repairs	\$ 20.25	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 136.49	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 210.28	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 503.80</u>	
Commission	\$ -	
Uncollectibles %	\$ 122.82	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 626.62</u>	Subtotal / (1 - Input Q, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.10	Input Q (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.17	Input Q (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ 0.15	Input Q (((Ln 3a * Ln 4) + Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.43</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.10	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.53</u>	Subtotal / (1 - Input Q, Ln 16 & Ln 17)

Cost Q

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location Q

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Local Service Charges - Flat monthly fee		See Analysis Section D.3.1 (Tab D). Documentation is available.
2	Local Service Charges - monthly line charge	\$ 29.18	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a	Local Service Charges - Usage - average length of call	7.44	See Analysis Section D.2.1 (Tab D). Documentation is available.
3b	Unbillable calls - not accepted; answering machine	0.025	See Analysis Section D.2.2 (Tab D). Documentation is available.
4	Local Service Charges - Usage - cost per minute	\$ 0.0160	See Analysis Section D.2.1 (Tab D). Documentation is available.
5	Total Number of Calls (Local & Interstate)	2,162	See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a Average Number of Calls per month - All Types (excluding unbillable - not accepted)	360 Ln 5 / Ln 7 / 3 months	
	b Unbillable calls - returned by LECs	10 Ln 6 * Ln 18	
	c PBA/DAK Calls	2 Ln 6 * Ln 19	
	d Billable Calls	348 Ln 6a - 6b - 6c	
7	# of Lines	2 Location Specific Data	
8	a Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	294	See Analysis Section D.2.1 (Tab D). Documentation is available.
	b Unbillable calls - returned by LECs	9 Ln 8 * Ln 18	
	c PBA/DAK Calls	1 Ln 8 * Ln 19	
	d Service Specific Billable Calls	284 Ln 8a - 8b - 8c	
9	Billing & Collection Fees	\$ 0.098	See Analysis Section D.3.8 (Tab D). Documentation is available.
10	Validation per call	\$ 0.056	See Analysis Section D.3.7 (Tab D). Documentation is available.
11	<Left blank>		
12	Cost of Equipment	\$ 8,189.50	Location Specific Data
13	Depreciation period (# of months)	60.00	Calculated Pursuant to methodology set forth in Third R&O.
14	SG&A Total (monthly cost)	\$ 107.61	Calculated from information provided by IPSPs.
15	Return (profit) %	11.25%	Worksheet ROI, Ln 11, Col. Q
16	Commission %	0%	
17	Uncollectibles %	19.60%	Calculated from information provided by IPSPs.
18	Unbillable % - returned by LECs	2.9%	Calculated from information provided by IPSPs.
19	Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.5%	Calculated from information provided by IPSPs.

Input Q

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location R

Fixed Costs	Cost per Line	Source
Local Service Charges - monthly line charge	\$ 44.89	Input R Ln 1
Maintenance & Repairs	\$ 49.14	Calculated from information provided by IPSPs
Equipment Depreciation	\$ 78.04	Pursuant to methodology set forth in Third R&O
Sales, General & Administration (SG&A)	\$ 107.61	Calculated from information provided by IPSPs
Return (normal profit)	\$ 120.22	Pursuant to methodology set forth in Third R&O.
<i>Subtotal</i>	<u>\$ 399.90</u>	
Commission	\$ -	
Uncollectibles %	\$ 37.15	Total fixed cost * Input A Ln 17
<i>Total Fixed Costs per Line</i>	<u>\$ 437.05</u>	Subtotal / (1 - Input R, Ln 16 & Ln 17)

Incremental Cost	Cost per Billable Call	
Non-Service Specific		
Billing & Collection Fees	\$ 0.13	Input R (Ln 9 * Ln 8a) / Ln 8d
Validation	\$ 0.17	Input R (Ln 10 * 3 * Ln 8a) / Ln 8d
Service Specific		
Local Service Charges - Usage	\$ -	Input R (((Ln 3a * Ln 4)+ Ln 3b) * Ln 8a) / Ln 8d
<i>Subtotal</i>	<u>\$ 0.30</u>	
Commission	\$ -	
Uncollectibles %	\$ 0.03	Total direct cost * Input A Ln 17
<i>Total Direct Costs per Call</i>	<u>\$ 0.33</u>	Subtotal / (1 - Input R, Ln 16 & Ln 17)

Cost R

5/24/02 4:29 PM

Inmate phones - County Jail Facilities
Local Call Cost Study
Location R

<u>Line</u>	<u>Variables</u>	<u>Input</u>	<u>Source / Explanation</u>
1	Tariffed rates available	Local Service Charges - Flat monthly fee	\$ 44.89 See Analysis Section D.3.1 (Tab D). Documentation is available.
2		Local Service Charges - monthly line charge	See Analysis Section D.3.1 (Tab D). Documentation is available.
3a		Local Service Charges - Usage - average length of call	8.38 See Analysis Section D.2.1 (Tab D). Documentation is available.
3b		Unbillable calls - not accepted; answering machine	See Analysis Section D.2.2 (Tab D). Documentation is available.
4		Local Service Charges - Usage - cost per minute	See Analysis Section D.2.1 (Tab D). Documentation is available.
5		Total Number of Calls (Local & Interstate)	1,819 See Analysis Section D.2.1 (Tab D). Documentation is available.
6	a	Average Number of Calls per month - All Types (excluding unbillable - not accepted)	101 Ln 5 / Ln 7 / 3 months
	b	Unbillable calls - returned by LECs	4 Ln 6 * Ln 18
	c	PBA/DAK Calls	- Ln 6 * Ln 19
	d	Billable Calls	97 Ln 6a - 6b - 6c
7		# of Lines	6 Location Specific Data
8	a	Service Specific Average Number of Calls per month (excluding unbillable - not accepted)	73 See Analysis Section D.2.1 (Tab D). Documentation is available.
	b	Unbillable calls - returned by LECs	3 Ln 8 * Ln 18
	c	PBA/DAK Calls	- Ln 8 * Ln 19
	d	Service Specific Billable Calls	70 Ln 8a - 8b - 8c
9		Billing & Collection Fees	\$ 0.127 See Analysis Section D.3.8 (Tab D). Documentation is available.
10		Validation per call	\$ 0.054 See Analysis Section D.3.7 (Tab D). Documentation is available.
11		<Left blank>	
12		Cost of Equipment	\$ 4,682.17 Location Specific Data
13		Depreciation period (# of months)	60.00 Calculated Pursuant to methodology set forth in Third R&O.
14		SG&A Total (monthly cost)	\$ 107.61 Calculated from information provided by IPSPs.
15		Return (profit) %	11.25% Worksheet ROI, Ln 11, Col. R
16		Commission %	0%
17		Uncollectibles %	8.50% Calculated from information provided by IPSPs.
18		Unbillable % - returned by LECs	3.7% Calculated from information provided by IPSPs.
19		Post Billing Adjustment % (PBA) - Denied All Knowledge (DAK)	0.4% Calculated from information provided by IPSPs.

Input R

5/24/02 4:29 PM

E. QUALIFICATIONS OF ANALYSTS

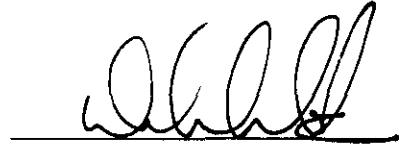
The cost analysts who conducted this study have advanced degrees in finance and accounting and extensive experience in the telecommunications industry.

Mr. Wood has testified in over 200 state proceedings directly related to cost of service issues in the telecommunications industry, and has authored comments filed with the Commission on this topic. He has both presented and defended cost studies and critiqued studies performed by others.

Ms. Wilsky is a certified public accountant and has experience with the review and analysis of LEC cost models. She has testified in state proceedings regarding the results of her analysis.

Mr. Kraigher has 17 years of experience in the telecommunications industry. He has held financial management positions at both IXCs and CLECs, and has assisted with the development of telephony operations at a large cable company.

I declare under penalty of perjury that the foregoing is true and correct to the best of my belief.

A handwritten signature in black ink, appearing to read "Don J. Wood", written over a horizontal line.

Don J. Wood

ATTACHMENT 2

State Imposed Rate Ceilings for Local Collect Calls

State Imposed Rate Ceilings \ 12 Minute Inmate Local Collect Call

9-Apr-02

	State	RBOC	Applicable Local Call Rate			Collect Call Surcharge	Total Rate	Rate Cap?	Surcharge Rate Cap Details
			Init. Min.	Add'l Min.	Notes				
1	Illinois	SBC	\$ 0.24	\$ 0.21	Capped by PUC	\$ 2.81	\$ 5.36	Yes	PUC rate cap
2	Texas	SBC	\$ 0.10	\$ 0.08	Capped by PUC	\$ 3.75	\$ 4.73	Yes	PUC rate cap
3	Wisconsin	SBC	\$ 0.50	N/A	Provider market based coin rate	\$ 3.00	\$ 3.50	Yes	Capped at twice AT&T or BOC rate
4	Arizona	Qwest	\$ 0.50	N/A	Provider market based coin rate	\$ 2.30	\$ 2.80	Yes	Capped at LEC tariff rate
5	Mississippi	Bell South	\$ 0.35	N/A	Capped at BOC Rate	\$ 2.25	\$ 2.60	Yes	Capped at BOC tariff rate
6	Colorado	Qwest	\$ 0.25	See note	PUC cap: \$.25 per 5 min.	\$ 1.85	\$ 2.60	Yes	PUC rate cap
7	Montana	Qwest	\$ 0.50	N/A	Capped by PUC	\$ 2.00	\$ 2.50	Yes	Capped at LEC average + 50%
8	Florida	Bell South	\$ 0.50	N/A	Provider market based coin rate	\$ 1.75	\$ 2.25	Yes	PUC rate cap
9	Vermont	Verizon	\$ 0.35	N/A	Capped at LEC rate	\$ 1.65	\$ 2.00	Yes	Capped at LEC tariff rate
10	Kentucky	Bell South	\$ 0.50	N/A	Capped by PUC	\$ 1.50	\$ 2.00	Yes	PUC rate cap
11	Oklahoma	SBC	\$ 0.25	N/A	Capped at LEC rate	\$ 1.65	\$ 1.90	Yes	Capped max. rate of LEC or IXC
12	Minnesota	Qwest	\$ 0.50	N/A	Capped at BOC Rate	\$ 1.30	\$ 1.80	Yes	Capped at BOC tariff rate
13	New York	Verizon	\$ 0.25	\$ 0.05	Capped at BOC Rate	\$ 1.30	\$ 1.80	Yes	Capped at AT&T or LEC rates, whichever is higher
14	Iowa	Qwest	\$ 0.50	N/A	Capped at BOC Rate	\$ 1.25	\$ 1.75	Yes	Capped at BOC tariff rate
15	Alabama	Bell South	\$ 0.50	N/A	Provider market based coin rate	\$ 1.25	\$ 1.75	Yes	Capped at LEC tariff rate
16	Nevada	SBC	\$ 0.14	\$ 0.05	Provider market based coin rate	\$ 1.00	\$ 1.69	Yes	PUC rate cap
17	New Jersey	Verizon	\$ 0.09	\$ 0.03	Capped by PUC	\$ 1.26	\$ 1.68	Yes	Capped at BOC tariff rate
18	Louisiana	Bell South	\$ 0.35	See note	PUC cap: \$.35 per 5 min.	\$ 0.63	\$ 1.68	Yes	PUC rate cap
19	Ohio	SBC	\$ 0.50	N/A	Provider market based coin rate	\$ 1.10	\$ 1.60	Yes	Capped at LEC tariff rate
20	Massachusetts	Verizon	\$ 0.35	N/A	Capped at BOC Rate	\$ 0.86	\$ 1.56	Yes	Capped at BOC tariff rate
21	Pennsylvania	Verizon	\$ 0.25	N/A	Capped at LEC rate	\$ 1.30	\$ 1.55	Yes	Capped max. rate of LEC or IXC
22	California	SBC	\$ 0.50	N/A	Provider market based coin rate	\$ 0.95	\$ 1.45	Yes	Capped at LEC + \$.30 pay telephone surcharge
23	South Carolina	Bell South	\$ 0.50	N/A	Provider market based coin rate	\$ 0.70	\$ 1.20	Yes	Capped at LEC tariff rate
24	West Virginia	Verizon	\$ 0.50	N/A	Provider market based coin rate	\$ 0.60	\$ 1.10	Yes	Capped at LEC tariff rate
25	Maryland	Verizon	\$ 0.50	N/A	Provider market based coin rate	\$ 0.60	\$ 1.10	Yes	Capped at BOC tariff rate
26	North Carolina	Bell South	\$ 0.25	N/A	Capped at LEC rate prior to 1996	\$ 0.80	\$ 1.05	Yes	Capped at LEC tariff rate
27	Tennessee	Bell South	\$ 0.50	N/A	Capped at LEC rate	\$ 0.50	\$ 1.00	Yes	Capped at LEC tariff rate
National Average							\$ 2.07		

Source: Technologies Management, Inc.

210 N. Park Ave.
Winter Park, FL 32789

ATTACHMENT 3

Sample State Regulations Imposing Rate Ceilings on Local Collect Calls

Inmate Rate Caps
Alabama

State: Alabama

Local: LEC Rates

IntraLata: LEC Rates

InterLata: IXC Rates

BELLSOUTH
TELECOMMUNICATIONS, INC.
ALABAMA
ISSUED: February 21, 2000
BY: President - Alabama
Birmingham, Alabama

GENERAL SUBSCRIBER SERVICES TARIFF

Ninth Revised Page 21
Cancels Eighth Revised Page 21

EFFECTIVE: May 23, 2000

A3. BASIC LOCAL EXCHANGE SERVICE

(M)

A3.14 Local Operator And Calling Card Services

A3.14.1 General

For any Dial Calling Card Station, Operator Station or Person-To-Person message completed within the Local Calling Area, the appropriate service charge specified in A3.14.3 following, will be applied except as specified in A3.14.2.A. following.

A3.14.2 Application Of Charges

(M)

- A. The appropriate service charge, as specified in A3.14.3 following, will be applied to each completed call except (M)
1. for calls to the Company for official telephone business, (M)
 2. for emergency calls to agency type telephone numbers such as to those agencies of the federal, state or local government which have the capability and legal authority to provide aid in emergency situations and to any emergency medical number, (M)
 3. when the caller identifies himself as being handicapped and unable to place the call due to his handicap, (M)
 4. when the caller advises he has had service trouble in reaching the terminating number, (M)
 5. for local emergency calls from a coin station, (M)
 6. for station-paid calls from hotel guests, or (M)
- B. The call may be billed to the originating telephone, calling card, third number, collect, or any other Company-approved identification number. (M)

A3.14.3 Rates And Charges

(M)

- A. The following charges for operator system served local calls apply in addition to the local dial rates: (M)
1. Billing Surcharges - Station-to-Station (M)

	Charge	USOC	
(a) Dial Calling Card	\$.80	NA	(M)
(b) Operator	2.25	NA	(M)
(c) Inmate calls originating from correctional facilities (Automated)	1.25	NA	(M)
 2. Billing Surcharges - Person-to-Person (M)

(a) Each	4.90	NA	(M)
----------	------	----	-----
 3. Operator Dialed Surcharge¹ (M)

(a) Station-to-station operator assisted or person-to-person operator assisted calls (excluding those billed to calling cards) where the operator dials the terminating number.	.80	NA	(M)
---	-----	----	-----
 4. Partially Automated Surcharge² (M)

(a) Station-to-station operator assisted calls where the customer dials the terminating number:	.50	NA	(M)
---	-----	----	-----

Note 1: An Operator Dialed Surcharge is in addition to any applicable Billing Surcharge.

Note 2: A Partially Automated Surcharge is in addition to any applicable Billing Surcharge.

BellSouth Public Communications, Inc.

ALABAMA

Coin Sent-Paid Calls

<u>Miles</u>	<u>Day</u>		<u>Eve.</u>		<u>Night/Weekend</u>	
	EACH		EACH		EACH	
	INITIAL	ADD'L	INITIAL	ADD'L	INITIAL	ADD'L
	3 MINS	MIN	3 MINS	MIN	3 MINS	MIN
10	\$.4500	\$.1500	\$.3600	\$.1200	\$.2700	\$.0900
16	.5100	.1700	.3900	.1300	.3300	.1100
22	.5700	.1900	.3900	.1300	.3300	.1100
30	.5700	.1900	.3900	.1300	.3300	.1100
40	.5700	.1900	.4200	.1400	.3600	.1200
55	.6600	.2200	.4800	.1600	.3900	.1300
124	.7200	.2400	.4800	.1600	.3900	.1300
292	.7500	.2500	.4800	.1600	.3900	.1300
410	.7500	.2500	.5100	.1700	.4200	.1400

[SERVICE CHARGES LISTED IN SECTION 4.2 ALSO APPLY.]

4.2 Rates for Operator Services -

Operator Services	
Directory Assistance	\$0.50
Operator Dialed C C	\$2.25
Operator Assisted	\$2.25
Person to Person	\$4.90
* Operator Dialed Surcharge	\$.60

Unassisted Call Surcharges	
Customer Dialed C C	\$1.00
Customer Dialed Coin Sent-Paid	\$2.25

Special Rates For The Handicapped

Intrastate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening and night calls.

FLORIDA

Local and IntraLATA Rates Only

9/1/1998

Private/Proprietary

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Ageement.

BellSouth Public Communications, Inc.

ALABAMA

Local and IntraLATA Rates Only

Local Call Rate: \$.35 Local and Toll Directory Assistance: \$.50
Business Payphone Service and Public Interest Stations: \$.35 per message
Set Use Fee: \$.25 on all "0+" and "0-" local and intraLATA calls

BellSouth Public Communications Maximum AOS - Rates For Operator Services

Calling Card Calls

<u>Miles</u>	<u>Day</u>		<u>Eve.</u>		<u>Night/Weekend</u>	
	EACH		EACH		EACH	
	INITIAL	ADD'L	INITIAL	ADD'L	INITIAL	ADD'L
	MIN	MIN	MIN	MIN	MIN	MIN
10	\$.1500	\$.1500	\$.1200	\$.1200	\$.0900	\$.0900
16	.1700	.1700	.1300	.1300	.1100	.1100
22	.1900	.1900	.1300	.1300	.1100	.1100
30	.1900	.1900	.1300	.1300	.1100	.1100
40	.1900	.1900	.1600	.1600	.1100	.1100
55	.2200	.2200	.1600	.1600	.1300	.1300
124	.2400	.2200	.1600	.1600	.1300	.1300
292	.2500	.2500	.1600	.1600	.1300	.1300
410	.2500	.2500	.1600	.1600	.1300	.1300

Operator-Assisted, Person-to-Person Calls

<u>Miles</u>	<u>Day</u>		<u>Eve.</u>		<u>Night/Weekend</u>	
	EACH		EACH		EACH	
	INITIAL	ADD'L	INITIAL	ADD'L	INITIAL	ADD'L
	MIN	MIN	MIN	MIN	MIN	MIN
10	\$.1500	\$.1500	\$.1200	\$.1200	\$.0900	\$.0900
16	.1700	.1700	.1300	.1300	.1100	.1100
22	.1900	.1900	.1300	.1300	.1100	.1100
30	.1900	.1900	.1300	.1300	.1100	.1100
40	.1900	.1900	.1400	.1400	.1200	.1200
55	.2200	.2200	.1600	.1600	.1300	.1300
124	.2400	.2400	.1600	.1600	.1300	.1300
292	.2500	.2500	.1600	.1600	.1300	.1300
410	.2500	.2500	.1700	.1700	.1400	.1400

9/1/1998

Private/Proprietary

Contains Private and/or Proprietary Information. May not be used or Disclosed
 Outside The BellSouth Companies Except Pursuant to a Written Agreement

ISSUED: February 8, 2000

EFFECTIVE: February 15, 2000

BY: Gary Graham-Tariff Administrator

EIGHTH REVISED PAGE 4.1

CANCELS SEVENTH REVISED PAGE 4.1

A5. MESSAGE TELECOMMUNICATIONS SERVICE

A5.3 Two-Point Service (Cont'd)

A5.3.1 Service Between Telephones (Cont'd)

B. Rates and Charges (Cont'd)

8. Service Charges

The following charges are in addition to the basic Rate Tables preceding when the call is placed using the following operator services:

<u>Classes of Services</u>	Bill to AT&T CIID/891 Card	All Other Calls
Person-to-Person*	\$4.90	\$4.90
Operator Station*		
Collect (Automated)		2.25
Collect (Operator Assisted)		3.50
Billed to Third Number (Automated)		2.35
Billed to Third Number (Operator Assisted)		3.50
Sent Paid-Non Coin (Automated)		2.30
Sent Paid-Non Coin (Operator Assisted)		3.50
Sent Paid-Coin		2.05

	<u>Billed To</u>					
	<u>AT&T CIID/891 Card</u>		<u>Local Exch. Co. Calling Card</u>		<u>Commercial Credit/ Charge Card</u>	
Customer Dialed Calling Card Station						
Customer Dialed/Automatic	\$1.25	I	\$1.50	I	\$1.50	I
Customer Dialed and Operator Assisted	2.25		2.25		2.25	
Customer Dialed-Operator Must Assist	1.25	I	1.50	I	1.50	I
Operator Dialed Calling Card Station	2.25		2.25		2.25	

*Includes Real Time Rated calls

AT&T COMMUNICATIONS OF THE SOUTH CENTRAL STATES, INC.
GENERAL SERVICES TARIFF
ALABAMA

TARIFF A
SECTION A5

ISSUED: February 8, 2000

EFFECTIVE: February 15, 2000

BY: Gary Graham, Tariff Administrator

TWELFTH REVISED PAGE 3.3

CANCELS ELEVENTH REVISED PAGE 3.3

A5. MESSAGE TELECOMMUNICATIONS SERVICE

A5.3 Two-Point Service (Cont'd)

A5.3.1 Service Between Telephones (Cont'd)

B. Rates and Charges (Cont'd)

4. Operator Station

RATE MILEAGE	DAY		EVENING		NIGHT/WEEKEND	
	INITIAL MINUTE	EACH ADD'L MINUTE	INITIAL MINUTE	EACH ADD'L MINUTE	INITIAL MINUTE	EACH ADD'L MINUTE
1 - 10	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
11 - 16	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
17 - 22	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
23 - 30	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
31 - 40	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
41 - 55	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
56 - 124	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
125 - 292	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I
293 - 410	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I	0.3000 I

Inmate Rate Caps
Florida

State: Florida

Local: \$ 1.75 Service charge (station-to-station) + Local message charge

IntraLata: Service charge: \$1.75 (station-to-station)
\$ 0.30 per minute

InterLata: Service charge: \$1.75 (station-to-station)
\$ 0.30 per minute